
**DOUGLAS COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

NUMBER: 100.29
EFFECTIVE DATE: 02/19/09
REVISED: 08/20/09, 02/16/12
AUTHORITY: BOCC
COUNTY MANAGER: Sm

SUBJECT: PRIVATELY OWNED MOBILE DEVICE STIPEND

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I. PURPOSE

- A. Establish a policy and procedure that outlines how Douglas County will offer a taxable stipend for privately owned mobile device service to employees whose duties and responsibilities require wireless access to mobile device service.
- B. This policy allows the County to meet IRS regulations and its fiduciary responsibility to the taxpayers of the State of Nevada, by providing guidelines for the use of personal mobile devices for business purposes.

II. POLICY

A. ELIGIBILITY

- 1. Effective March 1, 2009, Douglas County will offer a taxable stipend for mobile device service to employees whose duties and responsibilities require wireless access to mobile device service. Stipend will fall under a Low, Medium, High and Other for the level of compensation.

B. STIPEND TIERS AND FEES

The following schedule will be used to determine the appropriate stipend. A review of past employee usage and if data service is required will assist in the determination of the stipend.

Low (\$45): This stipend is for the employee who has light usage of the mobile device for business purposes and would normally use up to 500 minutes per month.

Medium (\$65): This stipend is for the employee who has medium usage of the mobile device for business purposes and would normally use from 500 to 900 minutes per month.

High (\$85): This stipend is for the employee who has heavy usage of the mobile device for business purposes, or may frequently travel out of the local/regional area and would normally use from 900 to 1350 minutes per month.

Other \$ (Unique): This stipend is for employees whose usage does not fit into one of the other stipend designations. Supporting documentation must be submitted with the Authorization Form to justify this option.

- C. The wireless mobile device service falling under the stipend plan will not be purchased by Douglas County. The monthly stipend is taxable income; therefore the individual will be taxed according to the regulations of the IRS code.
- D. The County Manager will be responsible for oversight and approval of the program. Requests and approvals will be made on a genuine business need, not by position or person.

E. DEFINITIONS

- 1. Wireless mobile device service for the purposes of this policy/procedure is any service that is being used, in any measure, to make or receive wireless telephone calls or transmit data on the public cellular telephone networks.
- 2. Mobile device, for the purposes of this policy/procedure, is any device that is capable of using the service provided by the public cellular telephone networks. These devices vary from a simple telephone device that allows calls to be made and received and perhaps provide simple features such as a phone number directory, simple appointment calendar, and calculator to more complex phones that can do text messaging and synchronizing directory and calendar data with computers, to devices with telephone features and PDA capabilities which would include fully synchronized contact databases, calendars, e-mail, and web browsing, to general computers with cell phone network cards.

F. RESPONSIBILITY

- 1. All service costs related to the purchase and usage of the mobile device service is the responsibility of the employee.
- 2. Use of the mobile device for County business purposes in any manner contrary to County procedure or local, state, or Federal laws will constitute misuse and will result in immediate termination of the mobile device service stipend.

G. PROGRAM GUIDELINES

- 1. For the purpose of the stipend, the purchase of mobile device service must be limited to base cellular service. Many plans have established "specials" on equipment in this class; however, in those circumstances where advanced features such as data plans, access to computing systems, or access to institutional communications and data are required, approval by the Elected Official or department head of the operational area must be obtained to provide all or part of the funding of this advanced service from non-County funds.
- 2. If data services are needed it must be indicated on the authorization form for the amount of the annual service cost and should be calculated in the same manner as the voice service. This would be added to the total annual cost of the voice stipend when submitting the authorization form.
- 3. Mobile devices utilized under the stipend will be connected to the County network only if they are running an operating system version supported by Information Technology. Employees should check with Information Technology or Communications to verify that the device will be supported before purchasing the device. Employees that purchase a new mobile device to be utilized under the stipend must register the device with the Technology Services Department in order to get the device connected to the County network.

4. The employee may have the existing County-owned mobile device number transferred to a new personal service upon approval by the County Manager or Elected Official.
5. Lost, stolen, or deactivated devices utilized under the stipend must be reported to the Communications Manager immediately so that appropriate steps can be taken to remotely trigger the timely deletion of all sensitive, proprietary or confidential information contained on the mobile device.
6. Sensitive, proprietary or confidential information contained on mobile devices utilized under the stipend may be deleted from these devices if they are lost, stolen or compromised, as directed by the County Manager, Human Resources Manager, or District Attorney.
7. County procurement cards may not be used to pay for mobile device service.
8. Employees who use their own, privately-owned mobile device during the course of County business must surrender that mobile device to a supervisor, Human Resources, District Attorney, or Sheriff Office Investigator upon demand.
9. Employees that need remote access to County email and/or Outlook calendars can use Outlook Web Access rather than connecting a privately owned mobile device to the County network.

H. DISCLOSURE

Electronic communications are not private or confidential. All communications utilizing a privately owned mobile device paid for by a stipend through Douglas County may be considered the property of Douglas County and any information located on the device may be considered a public record. By accepting the stipend, an employee acknowledges there is no expectation of privacy on their privately owned mobile device. Confidential, personal information could be considered a public record and disclosed to third parties.

III. PROCEDURE

A. DETERMINING STIPEND AMOUNT:

The following steps will be used to determine the dollar amount of the stipend (Low, Medium, High, or Other):

1. Determine expected business use to the best possible estimate. Such as: What number of minutes per month is the employee likely to expend on business-related calls? If the device allows messaging, e-mail retrieval, internet use, and the like, what is the likely cost for its other business uses? Use any history you may have for this position to help with the determination.
2. Find a plan that best and most economically meets that projected business use. Always mention your association with Douglas County/local government. Most providers have discounts available to government employees. Contact the Communications Manager if you need assistance with the government discount.
3. If the employee already has a personal mobile device, there is no requirement to obtain a second device, unless the current device is not identified on the approved device list.

4. Determine the costs that would be incurred for business use if the employee began using the current personal mobile device for business purposes as well as personal use. Consider changing the basic plan if indicated.
5. Using your projected costs and projected number of minutes for business use, determine annual job-related costs.
6. Costs for cosmetic or technical extras or upgrades that have no business purpose, or any personal use that might be expected, cannot be included.

B. AUTHORIZATION PROCESS

1. Eligible employees will complete the authorization form and submit it to the County Manager or their Elected Official for final approval.
2. Upon approval, the County Manager or Elected Official will forward the authorization form to Human Resources for processing.
3. For employees using the mobile device for data, e-mail, or calendar access, a support request will need to be submitted to the Technology Services Department in order for the device to be appropriately programmed.
4. Payment will be distributed as part of an employees bi-weekly pay while the employee is part of this program.
5. The eligible employee must submit the authorization form annually. The employee should review their pay stub at each new fiscal year to verify the inclusion of this stipend.
6. If an employee is terminated, resigns, transfers or is no longer eligible for a mobile device service stipend, the Human Resource Manager will process the authorization form to terminate the stipend and notify the County Manager.

**Douglas County Mobile Device Stipend
AUTHORIZATION FORM**

Employee Name: _____ **ID Number:** _____

County Department: _____

Cellular Telephone Stipend: Cellular phone number (with area code): _____

Budget Account: Fund _____ Dept. _____

Service Start Date: _____ **Service End Date:** _____

Low (\$45) Medium (\$65) High (\$85) Other (\$) _____ **Data (\$)** _____

Other (Describe): _____

Justification: _____

Employee Certification:

I certify that the above stipend will be used toward expenses that I incur for mobile device service usage for business purposes. I further certify that should the business usage significantly decline for a sustained period of time, I will notify my supervisor in writing, as soon as practical. I understand that this stipend will be included on my W-2 form as taxable income. I further understand that Douglas County is not responsible for the tax consequences of the stipend or the business use of my personal mobile device. By accepting this stipend, I acknowledge that there is no expectation of privacy on my privately owned mobile device. Confidential, personal information could be considered a public record and disclosed to third parties.

Employee Signature

Date

County Manager Signature

Date